

1972

# Speaking and writing

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## Accounting

### November

Fred M. Oliver (Salt Lake City)  
Michigan CPA Society, East Lansing.  
"New Developments in Governmental Accounting."

Emmett S. Harrington (Executive)  
Joint meeting, Financial Executives Institute and Washington CPA Society, Washington, D.C.

"The Accounting Principles Board and Its Agenda."

### December

Clayton L. Bullock (Executive)  
Joint meeting of AGA Property Accounting Committee and EEI Depreciation Accounting Committee, Tulsa.

"The Responsibility for Adequate Depreciation—An Independent Accountant's View."

Hugh M. Eggan (Executive)  
National Association of Accountants, Westchester chapter, Eastchester, New York.

"Buying and Selling Companies in the Current Market."

Raymond L. Gibbs (New Orleans)  
Louisiana CPA Society, meeting of loan officers, New Orleans.

"Financial Statements—Their Reliability and Content."

Harry O. Hempy, Jr., David K. Winn (Kansas City)

Loan officers and financial analysts of Commerce Bank, Kansas City.

"Depreciation Accounting and Related Income Tax Accounting."

John E. Kuhn (Baltimore)  
Morgan State College, MBA students seminar class, Baltimore.

"APB—Recent Opinions and Plans for Future."

Eugene L. Larkin, Jr. (New York)  
Commercial bank portfolio management seminar, New York.

"The Impact of Accounting Practice on Bank Portfolio Management."

Carlton S. Mahlmann (Houston)  
Beauford H. Jester Pre-Release Center, Texas Department of Corrections, Sugarland.

"Family Budgeting and Sensible Spending."

L. Michael Lynch (Cincinnati)  
American Production and Inventory Control Society, Cincinnati chapter.

"Dollar Side of Inventories."

D. Robert Nicholson (Rochester)  
Financial council of the Builders Exchange, Rochester.

"Joint Venture Accounting in the Construction Industry."

Harry R. Steele (Los Angeles)  
Bank of America in-bank training program, Los Angeles.

"The CPA and His Client's Financial Statement."  
Also January.

John P. Todd (Los Angeles)  
National Association of Accountants, San Gabriel Valley chapter, El Monte, California.

"New APB Bulletins."

James R. Willis (Houston)  
Merrill Lynch, Pierce, Fenner & Smith, Inc. and Dominick & Dominick, Houston.

"Individual Security Transactions—1971."

David K. Winn (see Hempy)

### January

Ralph T. Bartlett (New Haven)  
Connecticut CPA Society, New Haven.

"APB Opinion No. 20, 'Accounting Changes', and SAP No. 47, 'Subsequent Events'."

Wallace E. Dolliver (Los Angeles)  
Bank of America in-bank training program, Los Angeles.

"The CPA and His Client's Financial Statements."

Rudolph C. Greipel (Executive)  
*The CPA Journal*, January 1972.

"Accounting Changes."

Emmett S. Harrington (Executive)  
Financial writers seminar, sponsored by Irving Trust Company, New York.

"Development of Accounting Principles."

Vincent C. Hennessy (Miami)  
Florida CPA Institute, Dade County chapter, Miami.

"APB Opinion No. 20, 'Accounting Changes'."

John P. Todd (Los Angeles)  
California State College, graduate class in accounting theory, Long Beach.

"Accounting for Income Taxes."

### February

Ralph T. Bartlett (New Haven)  
Connecticut Marine Trades Association, Inc., Meriden.

"Accounting as a Management Tool."

Clayton L. Bullock (Executive)  
*Public Utilities Fortnightly*, February 2, 1972.

"Public Utility Depreciation Practices from an Independent Accountant's Viewpoint."

Neil B. Distelhorst (Columbus)  
Ohio Trade Association Executives, Columbus.

"Accounting for the Ohio Corporation Franchise/Income Tax."

James F. Dunn, Jr. (Houston)  
Petroleum Accountants Society, Tulsa, Oklahoma.

"Proposed APB Opinion on Extractive Industries."

Oscar S. Cellein (Executive)  
Florida CPA Institute, Broward County chapter, Fort Lauderdale and Dade County chapter, Miami.

"Accounting Developments."

Arlo M. Hall (Denver)  
Kenneth G. Krueger (Colorado Springs)  
St. Mary's Hospital Center for Continuing Education, workshop, Grand Junction, Colorado.

"The Budgeting Process."

Gordon L. Hopper (Honolulu)  
Financial Executives Institute, Honolulu chapter.

"On Establishing Accounting Principles."

Kenneth G. Krueger (see Hall)

David M. Welsh (Miami)  
University of Miami, Business Week 1972, Coral Gables.

"Advantages of Working with a National CPA Firm."

## Auditing

### November

Bernard H. Berkman (Executive)  
New York State CPA Society, New York.

"Filings with the SEC."

Gary T. Jones, Dennis L. O'Connor (Houston)

Institute of Internal Auditors, Houston chapter.

"Statistical Sampling in Auditing."

Dennis L. O'Connor (see Jones)

John C. Sinclair, Jr. (Orange County)  
Institute of Internal Auditors, Orange Empire chapter, Orange County.

"Haskins & Sells Auditape System."

### December

J. Michael Cook (Fort Lauderdale)

John F. Kelly (Miami)  
Bank Administration Institute, Fort Lauderdale.

"What's New in Bank Auditing?"

Adrian F. Cummings (Chicago)  
Institute of Internal Auditors, Chicago chapter.

"Internal/External Auditor Cooperation."

Ira J. Edelson (Chicago)  
Diamond International Corporation, data processing managers seminar, Cincinnati.

"Uses of Auditape for Management Applications."

John F. Kelly (see Cook)

John E. Kuhn (Baltimore)  
Morgan State College, MBA students seminar class, Baltimore.

"Practical Approach to Avoiding Legal Liability Situations."

David M. Levin (South Jersey)  
Lycoming College, Williamsport, Pennsylvania.

"Haskins & Sells Auditape System."

Warren K. Reed (Baltimore)  
Morgan State College, MBA students, Baltimore.

"Auditape."

Michael P. Sheehan (New York)  
New York State CPA Society, New York.

"The Audit of Medicare Reimbursement Reports."

Millard E. Smith (Philadelphia)  
Pennsylvania CPA Institute, Harrisburg.

"Statement on Auditing Procedure No. 47, Subsequent Events."



R. Wayne Stoker (Salt Lake City)  
Institute of Internal Auditors,  
Salt Lake City chapter.  
"Using Statistics in Auditing."

David M. Welsh (Miami)  
University of Miami, Beta Alpha Psi.  
"Academic Relations and Activities  
of the Florida Institute."

## January

Barry D. Brooks (see Hudson)  
Sherrill W. Hudson, Barry D. Brooks  
(Dayton)  
Wright State University,  
internship meeting, Fairborn, Ohio.  
"Auditape."

R. Wayne Stoker (Salt Lake City)  
University of Utah accounting seminar,  
Salt Lake City.  
"The Computer as an Audit Tool."

James L. Williams (Houston)  
*Texas CPA*, January 1972.  
"Analytic Review and the Audit of  
Revenues and Expenses."

## February

Martin D. Cohen (Chicago)  
Continental Illinois National Bank,  
brokers' loan department, Chicago.  
"Analysis of a Security Broker's  
Financial Statement."

J. Cary Findlay (Miami)  
Bank Administration Institute,  
South Florida chapter, Miami.  
"Commercial and Mortgage Loans."

Arnold G. Holz (Baltimore)  
Bendix Corporation, non-financial  
employees, Towson, Maryland.  
"The Independent Certified Public  
Accountant's Report—Its Meaning  
and Application."

John F. Kelly (Miami)  
Florida State University, Beta Alpha Psi,  
Tallahassee.

"Use of EDP in Accounting."  
Also Florida Atlantic University,  
auditing classes, Boca Raton.

"Auditape—Key to the Computer."  
Everett A. Robinson (Providence)  
National Association of Accountants,  
Rhode Island chapter, Providence.  
"Generalized Computer Programs."

## Taxation

### October

Joe D. Haney (San Diego)  
1971 Arizona Tax Accounting  
Conference, Phoenix.  
"Personal Holding Companies."  
Also November, 1971 California Tax  
Accounting Conference, San  
Francisco and Los Angeles.

Richard V. Leighton (New York)  
*The CPA Journal*, Federal Taxation  
Column, October 1971.

"An 'Increase in Earnings Invested in  
U.S. Property' Revisited."

## November

David F. Bertrand (Executive)  
New York University Tridecennial  
Institute on Federal Taxation,  
New York City.

"Currency Controls and Restrictions—  
Revaluation and Devaluation."

Robert W. Buesser, John P. O'Keefe  
(New York)

*Practical Accountant*,  
November-December 1971.

"How to Get Maximum Benefits from the  
New ADR Depreciation Rules."

Richard E. Johnson (Denver)  
Seminar sponsored by Colorado Economic  
Development Association, Denver.

"Income Tax Planning for the  
Small Businessman."

John P. O'Keefe (see Buesser)

## December

David F. Bertrand (Executive)  
American Management Association,  
New York.

"Licensing and the Transfer  
of Intangibles."  
Also "Compensating Expatriate  
U.S. Citizens."  
Also International Tax Institute,  
New York.

"Other International Tax Provisions  
of the 1971 Revenue Act."

David F. Bertrand, William W. McLeod,  
Michael L. Murphy (Executive)  
National Association of Accountants,  
New York chapter.

"International Taxation and  
Foreign Taxes."

H. Thomas Boyle (Los Angeles)  
California CPA Society, Los Angeles  
chapter, Pasadena.

"Maximum Tax on Earned Income."

Franz Capraro (Miami)  
*Taxation for Accountants*,  
December 1971.

"Related Corporations—The Tax  
Act of 1969."

Matthew K. Chew (Phoenix)  
University of Arizona, Beta Alpha Psi,  
Tucson.

"Specialization by CPAs—Tax Practice  
in Particular."

Frederick E. Dauterman, Jr. (Columbus)  
Columbus Bar Association.

"Syndication of Real Estate  
Limited Partnerships."

Henry J. Ferrero, Jr. (New York)  
New York State CPA Society, State  
University of New York, Albany.

"Current Federal Income  
Tax Developments."

Henry D. Forer (Miami)  
Luther W. Linch (Atlanta)  
National Society of Controllers and  
Financial Officers of Savings  
Institutions.

"Savings and Loan Associations—  
Federal Income Tax Checklist for 1971."

Henry D. Forer (Miami)  
National Society of Controllers and  
Financial Officers of Savings  
Institutions, South Florida chapter,  
Fort Lauderdale.

"Federal Income Tax Developments  
of 1971."

Also January, Gold Coast chapter,  
West Palm Beach, Florida.

John W. Gilbert (Philadelphia)  
*The Journal of Taxation*,  
December 1971.

"Has Black Motor Run Out of Gas?"

Robert M. Graham (Salt Lake City)  
Estate Planning Council of  
Salt Lake City.

"The CPA as a Member of the  
Estate Planning Team."

Les E. Greenberg (Houston)  
Louisiana CPA Society,  
New Orleans.

"The Salary with the  
Fringe on Top."

Robert J. Jirovec (Las Vegas)  
Small Business Administration,  
Las Vegas.

"Business Regulations, Taxes and  
Accounting Records."

Robert G. Kelley (Greensboro)  
National Association of Accountants,  
Piedmont chapter, Greensboro,  
North Carolina.

"Asset Depreciation Range."

Donald P. Kipp, Jr. (see Meyer)  
Victor A. Kormeier, Jr. (Houston)  
Harris, Upham & Co., Houston.

"Year-End Tax Planning—  
Security Transactions."

Richard V. Leighton (New York)  
*The CPA Journal*, Federal Taxation Column,  
December 1971.

"Certain Modifications on Qualified  
Stock Option Plans."

John C. Lynch (Columbus)  
Ohio CPA Society, Dayton and Cleveland.  
"Shelter Through Real Estate—  
Limited Partnerships."

Luther W. Linch (see Forer)

Leon H. McElvany (Dallas)  
Insurance Accounting and Statistical  
Association, annual meeting, Boston.  
"Tax Planning and Earnings and Profits  
of a Life Insurance Company."

William W. McLeod (see Bertrand)

Sidney Meyer, Donald P. Kipp, Jr.  
(New York)

*Federal Income Taxation of Banks and  
Financial Institutions*, Chapter 17.

"Bank Securities and Mortgage  
Portfolio Transactions."

Michael L. Murphy (see Bertrand)

Douglas L. Newell (Cleveland)  
Ohio CPA Society, Dayton.

"Professional Corporations—  
A Planning Device."



# speaking writing

James E. Power (New York)  
*Federal Income Taxation of Banks and Financial Institutions*, Chapter 18.  
"Taxation of Banks as Dealers in Securities."

Larry C. Rabun (New Orleans)  
Boy Scouts of America Trust  
Fund seminar, New Orleans.  
"Charitable Contributions."

David F. Rung (Cleveland)  
Public Accountants Society of  
Cleveland.

"Corporate Liquidations Under  
Sections 331 to 337, and 346."

Robert G. Speidel (Pittsburgh)  
Pennsylvania CPA Institute,  
Central chapter, Altoona.  
"Compensation Planning; Short  
Term Trusts."

Norman M. Spieler (Los Angeles)  
A number of securities companies.  
"Year-End Tax Planning and Other  
Related Problems in the Securities Area."

William E. Taylor (Chicago)  
Illinois CPA Society, annual tax  
meeting, Chicago.  
"Investment Credit—1971."

Jack M. Vaughn (Houston)  
Walston & Company and Rauscher Pierce  
Securities Corp., Houston.  
"1971 Year-End Tax Planning—  
Security Transactions."

Herbert W. Wakeford (Raleigh)  
Merrill Lynch, Pierce, Fenner  
& Smith, Inc., Raleigh.  
"Tax Highlights for Brokers."

Albert W. White, Jr. (Rochester)  
Estate Planning Council of Rochester,  
New York.

"The Professional Corporation  
Revisited."

Hardy T. Williamson (Atlanta)  
1971 Tennessee Tax Institute,  
Nashville.

"Corporate Acquisitions: Pooling or  
Purchase? Taxable or Tax Free?"

## January

David F. Bertrand (Executive)  
International Tax Association,  
New York.  
"Domestic International Sales  
Corporation."

Robert A. Billig (New York)  
Special Tax Institute, sponsored by  
New York University Institute on  
Federal Taxation and the Internal  
Revenue Service.

"Capital Gains and Losses."

Franz Capraro (Miami)  
Florida CPA Society,  
Dade County chapter, Miami.  
"Revenue Act of 1971—Domestic  
International Sales Corporation."

James R. Cummings (Denver)  
Arapahoe Jaycees, Littleton, Ohio.  
"Individual Taxes."

Laurence O. Eames (New York)  
Financial Executive Institute, New York.  
"Revenue Act of 1971."

Clarence H. Edwards, Jr. (Greenville)  
Taylor Baptist Church Brotherhood,  
Greenville.  
"Highlights of the Revenue Act of 1971."

John A. Favret, David F. Rung  
(Cleveland)  
National Association of Accountants,  
Ohio Western Reserve chapter,  
Cleveland.

"Tax and Accounting Aspects of the New  
Ohio State Income Tax."

Henry J. Ferrero, Jr. (see Meyer)

Henry D. Forer (Miami)  
Florida Savings and Loan League,  
District VI, Miami.

"Proposed Changes in the Florida  
Income Tax Code Affecting Savings and  
Loan Associations."

Alan S. Getz (see McElvany)

Dale E. Gilliam (Dayton)  
Dayton Credit Women.

"New Taxes for Ohio."

Michael J. Gratten (Rochester)  
New York State CPA Society,  
Rochester chapter.

"The Revenue Act of 1971."

T. Gerald Hanlon, Jr. (see Kerth)

James H. Hinkle (Wilkes-Barre)  
West Side Business and Professional  
Women's Club,  
Wilkes-Barre, Pennsylvania  
"Federal and Pennsylvania  
Individual Income Taxes."

Richard B. Keigley (New York)  
White Plains Exchange Club, New York.  
"New Concepts under the 1971 TRA and  
Maturing 1969 Act Provisions."

Norman R. Kerth, Larry C. Rabun,  
T. Gerald Hanlon (New Orleans)  
Board of directors of United Companies  
Life Insurance Company and banking  
industry members, Baton Rouge, Louisiana.  
"Estate Planning."

Robert F. Kevane (San Diego)  
San Diego State College, advanced  
tax students.  
"Estate Taxation and Reporting Requirements."

James R. Lambert (Los Angeles)  
Motor Carriers Accountants Association,  
City of Commerce, Los Angeles.  
"1971 Revenue Act."

Richard V. Leighton (New York)  
New York State CPA Society, New York.  
"Estates and Trusts."

Harold G. Levell (Memphis)  
National Association of Accountants,  
Memphis chapter.  
"1971 Revenue Act."

Leon H. McElvany, Lance C. Svanberg,  
Alan S. Getz (Executive)  
*The Practical Accountant*,  
January-February 1972.  
"The New Tax Law—How It Will Affect  
International Business."

Sidney Meyer, Henry J. Ferrero, Jr.  
(New York)  
*Taxation for Accountants*, January 1972.  
"Carryovers Turn Last Year's Misfortune  
Into This Year's Boon."

Betty Jean Morrison (Honolulu)  
Hawaii Business Education Association,  
Kapiolani Community College, Honolulu.  
"Voluntary Compliance and Self  
Assessment as Affected by the Tax  
Reform Act of 1969 and the Revenue Act  
of 1971."

Francis C. Oatway (Executive)  
American Management Association  
seminar, New York.  
"International Cash Management—  
Understanding the Tax Variable."

Thomas S. Oehring (Chicago)  
Illinois CPA Society, estate planning  
seminar, Chicago.  
"Estate Planning."  
Also *The Practical Accountant*,  
January-February 1972.

"How to Achieve Maximum Tax Savings  
Under the New Prepaid Income Rules."

Larry C. Rabun (New Orleans)  
Louisiana CPA Society,  
New Orleans chapter.  
"Revenue Act of 1971."

Larry C. Rabun (see Kerth)  
David F. Rung (see Favret)

Norman M. Spieler (Los Angeles)  
Stern, Frank, Meyer & Fox, Inc.,  
Los Angeles.

"Securities Area: Year-End Tax  
Planning and Other Related Problems."

Lance C. Svanberg (see McElvany)

Leo C. Voet (Cincinnati)  
Financial Executives Institute,  
Louisville chapter.  
"The Revenue Act of 1971."

Herbert W. Wakeford (Raleigh)  
R. S. Dickson, Powell, Kistler and  
Crawford, Raleigh.

"Tax Highlights for Brokers."  
Also St. Giles Presbyterian Church  
"Friday Nighters," Raleigh and  
Omark-Prentice Hydraulics, Inc.  
management group, Zebulon,  
North Carolina.

"Individual Income Tax Seminar for  
Employees."

Judy W. Walsh (Los Angeles)  
Los Angeles Chamber of Commerce.  
"Individual Tax Planning Including  
Recent Developments."

George Weinstein (New Haven)  
*Management Accounting*, January 1972.  
"Tax Aspects of Professional Corporations."  
Also Lions Clubs, Springdale, North  
Stamford and Darien, Connecticut.  
"Connecticut Dividends and Capital Gains Tax."  
Also Connecticut CPA Society, New Haven.  
"1971 Revenue Act."

Warren K. Wentworth (Boston)  
Annual District Directors Institute  
on Federal Taxation, Boston University.  
"Professional Corporations."



## October

Robert J. Thomson (Chicago MAS)  
The University of Wisconsin,  
University Extension, Madison.  
"Inventory Management."

## November

Joseph J. Masi (Chicago MAS)  
National Associations of Suggestion  
Systems, Denver.  
"Budgeting for a Suggestion System."

## December

G. William Thomason (Los Angeles MAS)  
Planning Executives Institute,  
San Diego chapter.  
"Financial Planning and Control."  
John E. Kuhn (Baltimore)  
Morgan State College, MBA students  
seminar class, Baltimore.  
"Constructive Service Approach."

## January

Allison L. Augur, Jr.,  
Eugene W. Morgerson (Cincinnati MAS)  
Xavier University Graduate School of  
Business Administration, Cincinnati.  
"Role of the Computer in Accounting,  
Auditing and Management Advisory  
Services."  
E. Frederick Halstead (Miami MAS)  
Financial Executives Institute,  
South Florida chapter, Miami.  
"Management Information Systems—  
A Current Appraisal."  
Richard D. Lotharius (Panama City)  
Department of the Army, workshop for  
middle managers, U.S. Army Forces  
Southern Command, Albrook Air Force  
Base, Canal Zone.  
"Manager's Responsibility for  
Administration and Management."  
Eugene W. Morgerson (see Augur)  
Richard C. Raupp (Chicago MAS)  
Federal Bank Regulatory Authorities,  
Chicago.  
"Bank Costs for Planning and Control."

## February

Allison L. Augur, Jr. (Cincinnati MAS)  
National Association of Accountants,  
Dayton chapter, Cincinnati.  
"Cost Reduction Through Inventory  
Control."  
Robert W. Bauer (Detroit MAS)  
Malleable Founders Society, Cleveland.  
"The Role of Budgeting in the  
Profit Planning Process."  
Stephen A. Faunce (Chicago MAS)  
*The Foreman's Letter*, February 15.  
"Learn from Other Supervisors."  
Richard C. Raupp (Chicago MAS)  
Indiana Bankers Association,  
Indianapolis.  
"Costs for Bank Management."  
Also Bank Administration Institute,  
Park Ridge, Illinois.  
"Cost Accounting."

## October

Thomas W. Sheehan (Philadelphia)  
*Administration Management Society*,  
October 1971.  
"Price—Wage Controls."

## December

William H. Brown (Los Angeles)  
California CPA Foundation, Los Angeles  
and San Francisco.  
"Pay Controls—How to Play the Game."  
Norman R. Kerth (New Orleans)  
Louisiana CPA Society, Lafayette and  
Lake Charles chapters.  
"Current Problems of the Accounting  
Profession."  
Fred M. Oliver (Salt Lake City)  
Salt Lake City Civic Study,  
Salt Lake City.  
"Model Cities Agency—Its Aims  
and Purposes."  
Bruce C. Reimer (Allentown)  
Dieruff High School  
Allentown, Pennsylvania.  
"What's It Like to Be a CPA."

## January

Elmer G. Beamer (Cleveland)  
New York State CPA Society,  
New York.  
"Required Continuing Education."  
Also *The Journal of Accountancy*,  
January 1972 and New York State  
CPA Society, New York.  
"Continuing Education—A  
Profession Requirement."  
Joseph P. Healy, Janet W. Newby,  
John A. Yannacone (Philadelphia)  
Drexel University Accounting Society,  
Philadelphia.  
"The Campus Interview."  
Ralph J. Kliber (Detroit)  
Michigan CPA Association, Eastern  
chapter, Frankenmuth.  
"Continuing Education."  
Janet W. Newby (see Healy)  
Larry C. Rabun (New Orleans)  
Louisiana CPA Society, New Orleans  
chapter.  
"Phase II of the Economic Stabilization  
Program."  
Also National Association of Accountants,  
New Orleans chapter, and Louisiana State  
University, New Orleans.  
John A. Yannacone (Philadelphia)  
Ursinus College career conference,  
Collegeville, Pennsylvania.  
"A Career in Public Accounting."  
John A. Yannacone (see Healy)

## February

Ronnie M. Ayers (Houston)  
Texas Tech University, Beta Alpha Psi,  
Lubbock.  
"The Opportunities of the Young  
Accountant in the Large CPA Firm."  
William H. Brown (Los Angeles)  
National Association of Accountants,  
Los Angeles chapter.  
"Pay Controls—What to Do."  
Also Chamber of Commerce, Westwood,  
Los Angeles.  
"Economic Controls and You."  
Donna J. Fuller (San Francisco)  
Woodside High School students,  
Woodside, California.  
"A Career as a CPA."  
John E. Kenney, Jr. (see Newkirk)  
Jean E. Krieger (Columbus)  
National Association of Accountants,  
Columbus chapter.  
"Women in Accounting."  
Ralph W. Newkirk, Jr., John E. Kenny, Jr.  
(South Jersey)  
John A. Yannacone (Philadelphia)  
Albright College, intermediate  
accounting class, Reading, Pennsylvania.  
"A Career in Public Accounting."  
Thomas W. Sheehan (Philadelphia)  
*Administrative Management News*,  
February 1972.  
"Phase II—Controls."  
John A. Yannacone (see Newkirk)

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Certain talks and papers reported to the  
Executive Office in recent months, other  
than those noted on the preceding pages,  
will be listed in the next issue of  
*H&S Reports*.